

2010 Budget Hearing



**BUDGET COMMITTEE
LITCHFIELD, NH**



January 15, 2010

Town Budget

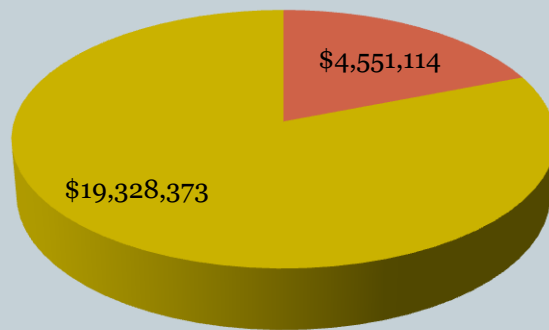


Overview of Budget Process

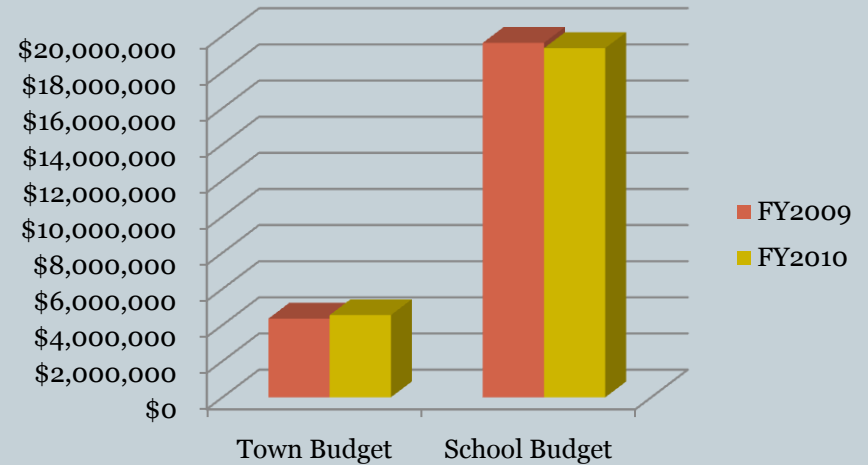


- Town Budget reviewed by department over an eight week period, once a week, meeting with department heads each week, and voting on each budget at future meetings.
- Goal of committee was to present voters with a budget that resulted in no tax impact to the tax payers

Budget Totals



■ Town Budget
■ School Budget



	Budget FY 2009	Recommended Budget FY 2010	Change	% Change
Town Budget	\$4,354,098	\$4,551,114	\$197,016	4.52%
School Budget	\$19,620,482	\$19,328,373	(\$292,109)	-1.49%
TOTAL	\$23,974,580	\$23,879,487	(\$95,093)	-0.40%

Town Budget By Major Categories

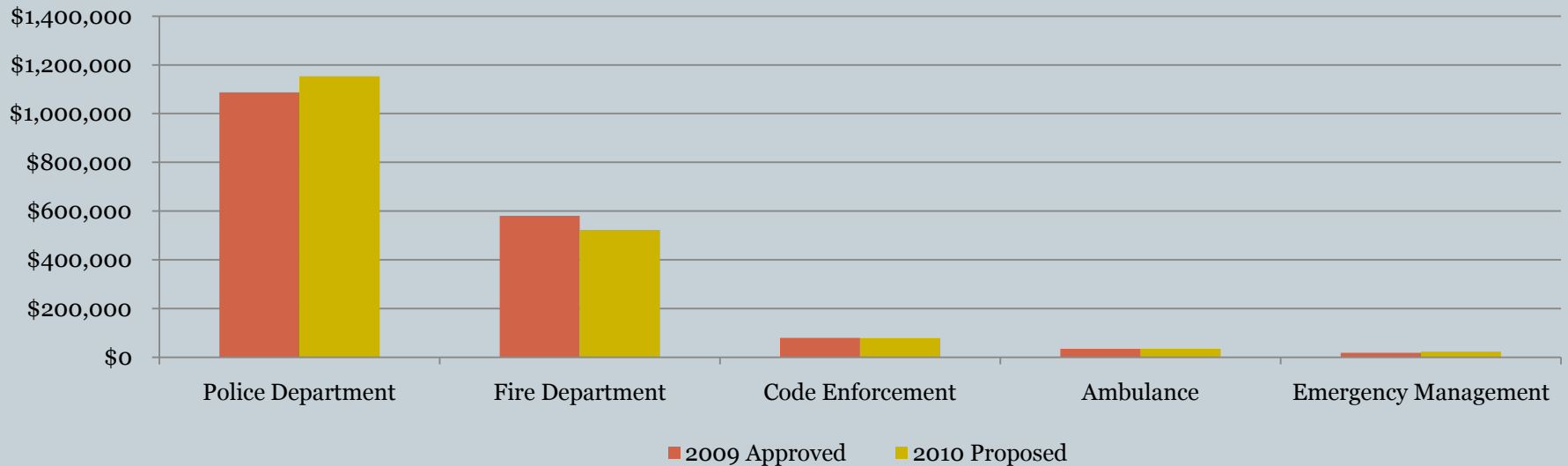


Department Name	2009 BUDGET	2010 BUDGET COMMITTEE RECOMMENDED	BUDGET INCREASE / (DECREASE) AMOUNT	BUDGET INCREASE / (DECREASE) PERCENTAGE
Public Safety	\$1,799,472	\$1,813,228	\$13,756	0.76%
General Government	\$1,039,486	\$1,189,234	\$149,748	14.41%
Solid Waste Disposal	\$311,069	\$467,984	\$156,915	50.44%
Highway And Streets	\$694,559	\$440,209	(\$254,350)	-36.62%
Culture And Recreation	\$294,808	\$275,839	(\$18,969)	-6.43%
Sanitization Administration	\$75,536	\$76,999	\$1,463	1.94%
Health	\$60,437	\$58,618	(\$1,819)	-3.01%
Welfare	\$41,500	\$25,000	(\$16,500)	-39.76%
Street Lighting	\$12,000	\$18,949	\$6,949	57.91%
Highway Administration	\$21,482	\$18,214	(\$3,268)	-15.21%
Conservation	\$3,747	\$3,161	(\$586)	-15.64%
Debt Service	\$1	\$1	\$0	0.00%
Undesignated Warrant Articles	\$1	\$0	(\$1)	
2010 Proposed Warrant Articles	N/A	\$163,678	\$163,678	
Total	\$4,354,098	\$4,551,114	\$197,016	4.52%

Public Safety Overview



Department Name	2009 BUDGET	2010 BUDGET COMMITTEE RECOMMENDED	BUDGET INCREASE / (DECREASE) AMOUNT	BUDGET INCREASE / (DECREASE) PERCENTAGE
Police Department	\$1,086,872	\$1,153,223	\$66,351	6.10%
Fire Department	\$580,468	\$523,195	(\$57,273)	-9.87%
Code Enforcement	\$79,232	\$78,810	(\$422)	-0.53%
Ambulance	\$35,000	\$35,000	\$0	0.00%
Emergency Management	\$17,900	\$23,000	\$5,100	28.49%
Total	\$1,799,472	\$1,813,228	\$13,756	0.76%



Public Safety Notables



- **Police**

- Maintains Current Force Staffing Levels
- No Adjustments In Salary Schedules
- Maintains One Patrol Car Replacement To Fleet
- Maintains 2009 Overtime & Training Levels
- Fully Funds Contracted Prosecutor
- Health Care Costs Rate Increase Fully Funded
- Police Union Contract Separate Warrant Article

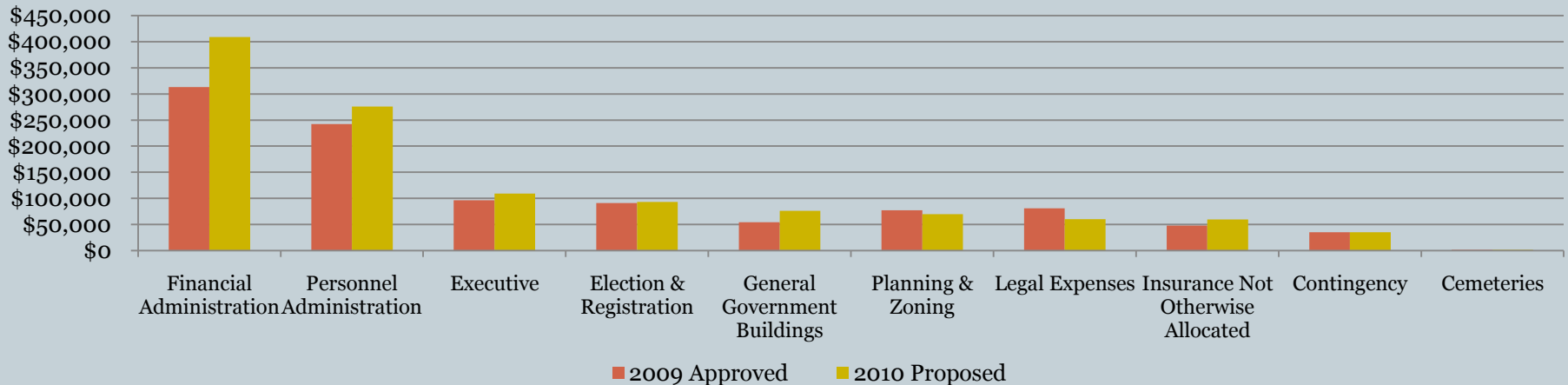
- **Fire**

- Maintains Current Force Staffing Levels
- Increases Weekend Staffing Levels
- Reduction of \$59k From Truck Lease Contract Expiration

General Government Overview



Department Name	2009 BUDGET	2010 BUDGET COMMITTEE RECOMMENDED	BUDGET INCREASE / (DECREASE) AMOUNT	BUDGET INCREASE / (DECREASE) PERCENTAGE
Financial Administration	\$313,130	\$409,149	\$96,019	30.66%
Personnel Administration	\$242,122	\$275,752	\$33,630	13.89%
Executive	\$96,533	\$108,851	\$12,318	12.76%
Election & Registration	\$90,845	\$93,377	\$2,532	2.79%
General Government Buildings	\$54,301	\$76,300	\$21,999	40.51%
Planning & Zoning	\$76,969	\$69,802	(\$7,167)	-9.31%
Legal Expenses	\$81,000	\$60,000	(\$21,000)	-25.93%
Insurance Not Otherwise Allocated	\$47,936	\$59,353	\$11,417	23.82%
Contingency	\$35,000	\$35,000	\$0	0.00%
Cemeteries	\$1,650	\$1,650	\$0	0.00%
TOTAL	\$1,039,486	\$1,189,234	\$149,748	14.41%



General Government Notables



- **General Government**

- Maintains Current Staffing Levels
- No Cost Of Living Adjustment (COLA) Increases
- Funded Expanded Auditing Services by \$4.5k
- Legal Services Reduced by \$21k
- Final Assessing Payment Lump Additional Payment \$62k
- Health Insurance Rate Increase of 13%
- Police Retirement Increased Cost of \$25k
- Expanded Computer System Maintenance of \$14k
- Property Insurance Increase by \$12k

Solid Waste Disposal Notables



- Solid Waste

- Funds costs to run Incinerator for final year

- Incinerator Conversion – Required By State

✦ Compactor & Equipment	\$67,100
✦ Site Improvements	\$23,810
✦ Excavation	\$ 6,750
✦ Lighting & Compactors	\$17,820
✦ Disposal & Transitional	\$17,820
✦ RFP & Public Notices	\$ 1,000
✦ Fire Safety & Detection	<u>\$40,000</u>
TOTAL	\$162,580

Other Notables



- **Highway & Streets**

- Maintains current level of normal road maintenance
- No specific road rebuilding in Operating Budget
- Selectmen will decide what work will be done and fund it from the Highway Block Grant monies

- **Culture & Recreation**

- Recreation budget has no significant changes
- Library budget has no significant changes
- Patriotic Purposes budget has no significant changes
- Cable Committee budget has no significant changes

Other Notables

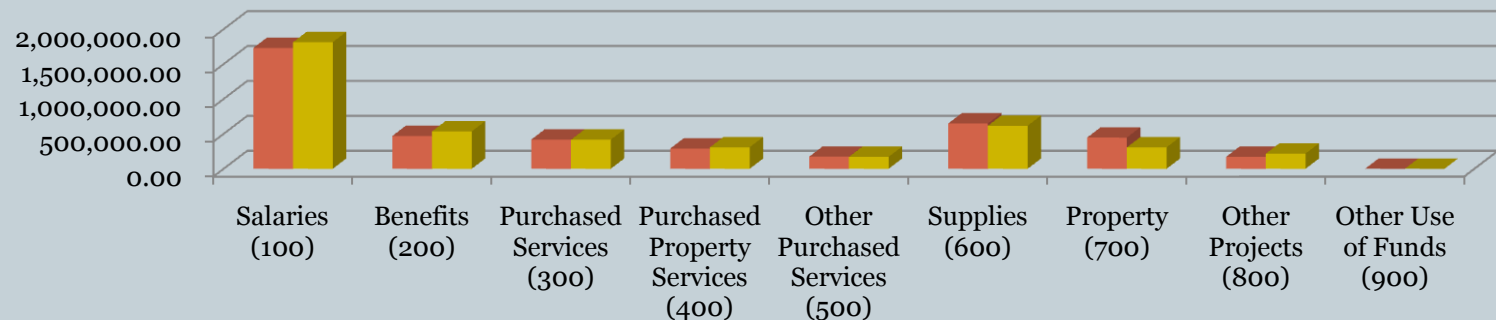


- Sanitation Administration
 - No significant changes
- Health
 - No significant changes
- Welfare
 - Reductions reflect current actual spend rate
- Street Lighting
 - Increases reflect current actual spend rate
- Highway Administration
 - Minimal Changes
- Conservation
 - Minimal Changes

Town Budget Summary By Object



Account Title	2009 BUDGET	2010 BUDGET COMMITTEE RECOMMENDED	BUDGET INCREASE / (DECREASE) AMOUNT	BUDGET INCREASE / (DECREASE) PERCENTAGE
Salaries (100)	1,731,636.00	1,814,558.00	82,922.00	4.79%
Benefits (200)	470,864.00	535,979.00	65,115.00	13.83%
Purchased Services (300)	418,812.00	416,847.00	(1,965.00)	-0.47%
Purchased Property Services (400)	290,504.00	308,157.00	17,653.00	6.08%
Other Purchased Services (500)	173,936.00	171,166.00	(2,770.00)	-1.59%
Supplies (600)	649,032.00	616,486.00	(32,546.00)	-5.01%
Property (700)	447,296.00	306,802.00	(140,494.00)	-31.41%
Other Projects (800)	172,016.00	217,440.00	45,424.00	26.41%
Other Use of Funds (900)	1.00	1.00	0.00	0.00%
2010 Proposed Warrant Articles	N/A	163,678.06	163,678.06	
TOTAL	4,354,097.00	4,551,114.06	197,017.06	4.52%





Warrant Articles

**Recommended by the
Board of Selectmen
(Vote: 3-2-0)**

**Recommended by the
Budget Committee
(Vote 7-1-0)**

**Tax Rate Impact
\$0.31**

Article 4. To see if the town will raise and appropriate as an operating budget, not including appropriation by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,387,436. Should this article be defeated, the default budget shall be \$4,372,742, which is the same as last year, with certain adjustments required by previous action of the town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA §40:13, X and XVI, to take up the issue of a revised operating budget only.



Warrant Articles

**Recommended by the
Board of Selectmen
(Vote: 5-0-0)**

**Recommended by the
Budget Committee
(Vote 5-3-0)**

Tax Rate Impact
2010 - \$0.0597
2011 - \$0.1194

Article 5. To see if the town will vote to raise and appropriate the sum of \$58,100 to hire a Town Administrator effective July 5, 2010. The cost of the period for July 5, 2010 until December 31, 2010 will be \$58,100 of which \$42,500 represents salary and \$15,600 represents benefits. The annual cost of this position will be \$116,200 of which \$85,000 represents salary and \$31,200 represents benefits. This position shall have an annual salary not to exceed \$85,000 per year.

This position will provide day to day management of the town's government as delegated by the Board of Selectmen. It is the intention of this position to ensure that the operations of the town's governmental organizations are conducted in a cost effective, coordinated and timely manner. This position differs from the Board of Selectmen Office Manager in that the position encompasses responsibilities for department operations beyond the financial accounting and organization of the Selectmen's office. Town functions such as Highway, Solid Waste, Police, Code Enforcement and Building will report to this individual for day to day operations.



Warrant Articles

**Recommended by the
Board of Selectmen
(Vote: 3-1-1)**

**Recommended by the
Budget Committee
(Vote 6-2-0)**

**Tax Rate Impact
\$0.0051**

Article 6. To see if the town will vote to raise and appropriate the sum of \$5,000 as a stipend to hire one (1) Welfare Administrator who shall have the responsibility under the supervision of the Board of Selectmen for the administration of the town's welfare program as specified under RSA § 165:1.

This position will be responsible for the administration of the town's welfare program currently administered by the Board of Selectmen. This position will be responsible for managing the welfare budget, accepting welfare applications, reviewing the applications for eligibility to receive welfare and to provide aid to those qualified applicants. This position will report to the Board of Selectmen who shall with the Welfare Administrator set welfare standards and policies for the town.



Warrant Articles

**Not Recommended by
the Board of Selectmen
(Vote: 2-3-0)**

**Recommended by the
Budget Committee
(Vote 5-2-0)**

**Tax Rate Impact
\$0.0014**

Article 7. To see if the Town will vote to raise and appropriate the amount of \$1,395 for the formation and initial budget of an Ethics Committee and to rescind the existing Conflict of Interest Law, and adopt in lieu thereof a new Code of Ethics as written by the Litchfield Code of Ethics Formation Committee. Copies of the proposed Code of Ethics may be obtained at Town Clerks Office, and at the Aaron Cutler Memorial Library.

This warrant will establish an Ethics Committee whose charter is to impartially investigate citizen complaints of potential ethical conflict by town officials, volunteers and committee members and to bring their findings to the Board of Selectmen for resolution. The proposed ethics policy is based upon a policy currently in use in the town of Dunbarton. Enactment of this article will provide a means for Litchfield's citizens to resolve perceived or real ethical concerns with town government. Neither this article nor the Ethics Policy includes the School Government within its scope.



Warrant Articles

**Recommended by the
Board of Selectmen
(Vote: 5-0-0)**

**Recommended by the
Budget Committee
(Vote 6-2-0)**

**Tax Rate Impact
2010 - \$0.0256
2011 - \$0.0510**

Article 8. . To see if the town will vote to raise and appropriate the sum of \$24,871.06 to hire one (1) full time police officer effective July 11, 2010. The cost for the period of July 11, 2010 through December 31, 2010 is \$24,871.06, of which \$17,386.00 is for salary and \$7,485.06 is for benefits and equipment. The annual cost of said officer will be \$49,633.51 of which \$37,663.39 will be for salary and \$11,970.12 will be for benefits and equipment.

New Full Time Officer Overview:

- The addition of this officer, combined with the use of overtime and Special Officers, will result in two officers being on duty 24 hours a day 7 days a week.
- This additional officer is in concurrence with the MRI recommendations on staffing levels.



Warrant Articles

**Recommended by the
Board of Selectmen
(Vote: 4-1-0)**

**Recommended by the
Budget Committee
(Vote 8-0-0)**

**Tax Rate Impact
\$0.0514**

Article 9. To see if the Town will vote to raise and appropriate the amount of \$50,000.00 for the purchase a 1998 Freightliner FL70 Medium Duty Rescue Truck from the Town of Londonderry. This appropriation shall be non-lapsing per RSA § 32:7, VI, and will not lapse until the vehicle has been purchased or December 31, 2011.

This truck with approximately 12,000 miles includes an on-spot tire chain system, 16 foot non-walk-in rescue body constructed of non-corroding lightweight ABS and 9 large size walk around storage compartments. Included in the purchase are a 15,000 lb. front bumper WARN winch, 5,700 watt on board diesel powered generator, Quartz scene work lights, emergency warning lights, siren, (2) 100 foot hydraulic hose reels for auto extrication equipment and a 4-bottle, 6,000 PSI high pressure breathing air recharge system capable of refilling approximately 45 firefighting SCBA Air Packs. Purchase of this vehicle will defer the purchase of a replacement, full sized fire truck for approximately 3 to 5 years providing anticipated savings of approximately \$180,000 to \$300,000 over that time period in purchase payments and by saving wear and tear on existing full size fire vehicles responding to incidents.



Warrant Articles

**Recommended by the
Board of Selectmen
(Vote: 5-0-0)**

**Recommended by the
Budget Committee
(Vote 6-2-0)**

Tax Rate Impact
2010 - \$0.0250
2011 - \$0.0617

Article 10. Shall the town vote to approve the cost items for wage and related costs that have been included in the collective bargaining agreement reached between the Town of Litchfield and Council 93 of the American Federation of State County and Municipal Employees which provide for the following increases in wages and benefits;

2010	\$24,312.28
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And further, to raise and appropriate the sum of \$24,312.28 for the 2010 fiscal year, such sum representing the additional cost attributable to the increase in salaries and benefits over those of the appropriation at the current staffing levels, paid in the prior fiscal year. This collective bargaining agreement covers full and part time patrol officers and full and part time dispatchers.

Police Contract Overview:

- One year contract with no retroactive increases
- Establishes new base salaries that are the averages of rates for Manchester, Hudson, Londonderry, and Derry
- Annual salary increases range from 9% for Sergeants, 8% for the Master Patrolmen, and from 8 to 18% for the Patrolmen. Dispatchers raise is 9.5%.
- Cost for the 2011 budget year is approximately \$60,000
- Evergreen Law does not apply
- One additional paid holiday and a \$0.50 night shift premium is included
- No change in Health Care cost sharing.

Revenue Expectations



Description	2009 Actual	2010 Estimated	Delta
Timber Taxes	\$4,460	\$4,000	(\$460)
Payment in Lieu of Taxes	\$28,489	\$28,489	\$0
Interest & Penalties on Delinquent Taxes	\$61,416	\$61,416	\$0
Business Licenses & Permits and Cable Franchise	\$83,815	\$83,815	\$0
Motor Vehicle Permit Fees	\$1,216,619	\$1,200,000	(\$16,619)
Building Permits	\$27,576	\$25,000	(\$2,576)
Other Licenses, Permits & Fees	\$40,064	\$40,000	(\$64)
From Federal Government	\$279,703	\$44,816	(\$234,887)
Meals & Rooms Tax Distribution	\$375,930	\$375,930	\$0
Highway Block Grant	\$177,297	\$186,917	\$9,620
State & Federal Forest Land Reimbursement	\$406	\$406	\$0
Income From Departments	\$43,052	\$40,000	(\$3,052)
Sale of Municipal Property	\$2,956	\$0	(\$2,956)
Interest On Investments	\$65,163	\$60,000	(\$5,163)
Other Miscellaneous Revenue	\$41,038	\$5,882	(\$35,156)
Proceeds From Long-Term Bonds			
Total	2,447,984	2,156,671	(\$291,313)

Tax Rate Impact

2009

Example #1:

Tax Rate for 2009	\$2.28
Home Value	\$150,000.00

Tax In Dollars	<u><u>\$342.00</u></u>
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Example #2:

Tax Rate for 2009	\$2.28
Home Value	\$300,000.00

Tax In Dollars	<u><u>\$684.00</u></u>
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2010

Example #1:

Tax Rate Estimated for 2010	\$2.59
Home Value	\$150,000.00

Tax In Dollars	<u><u>\$388.50</u></u>
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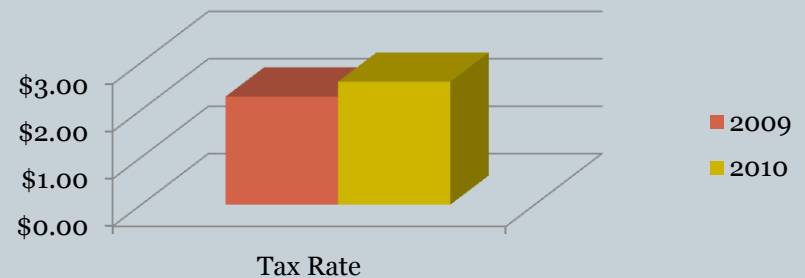
Example #2:

Tax Rate Estimated for 2010	\$2.59
Home Value	\$300,000.00

Tax In Dollars	<u><u>\$777.00</u></u>
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2010 Estimated Town Tax Rate
\$2.59



School District Budget

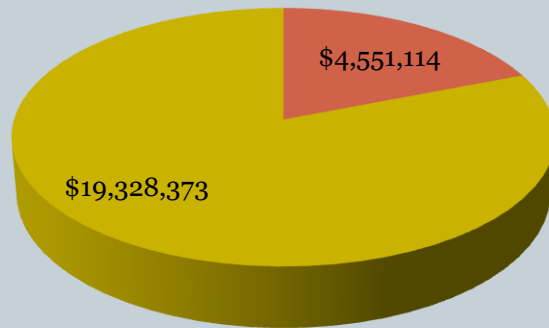


Overview of Budget Process

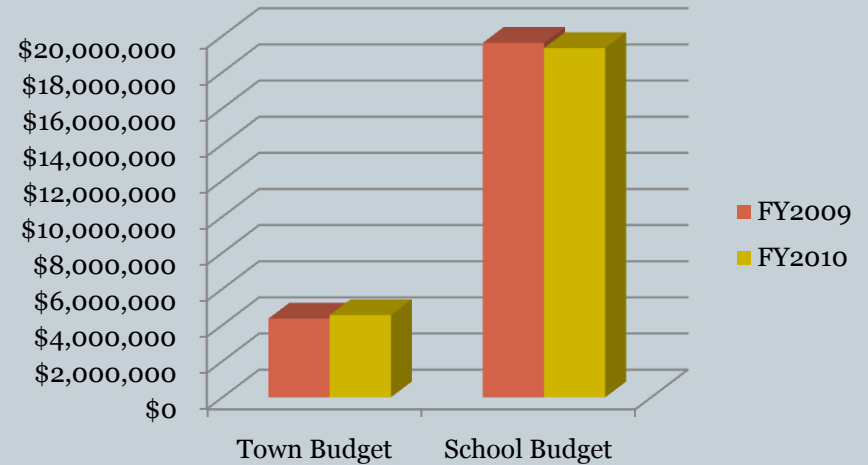


- School budget reviewed by location over a four week period, twice a week, meeting with school administration and business officials, and voting on each location's budget at future meetings.
- Goal of committee was to present voters with a budget that resulted in no tax impact to the tax payers

Budget Totals



■ Town Budget
■ School Budget



	Budget FY 2009	Recommended Budget FY 2010	Change	% Change
Town Budget	\$4,354,098	\$4,551,114	\$197,016	4.52%
School Budget	\$19,620,482	\$19,328,373	(\$292,109)	-1.49%
TOTAL	\$23,974,580	\$23,879,487	(\$95,093)	-0.40%

School Budget - Notables

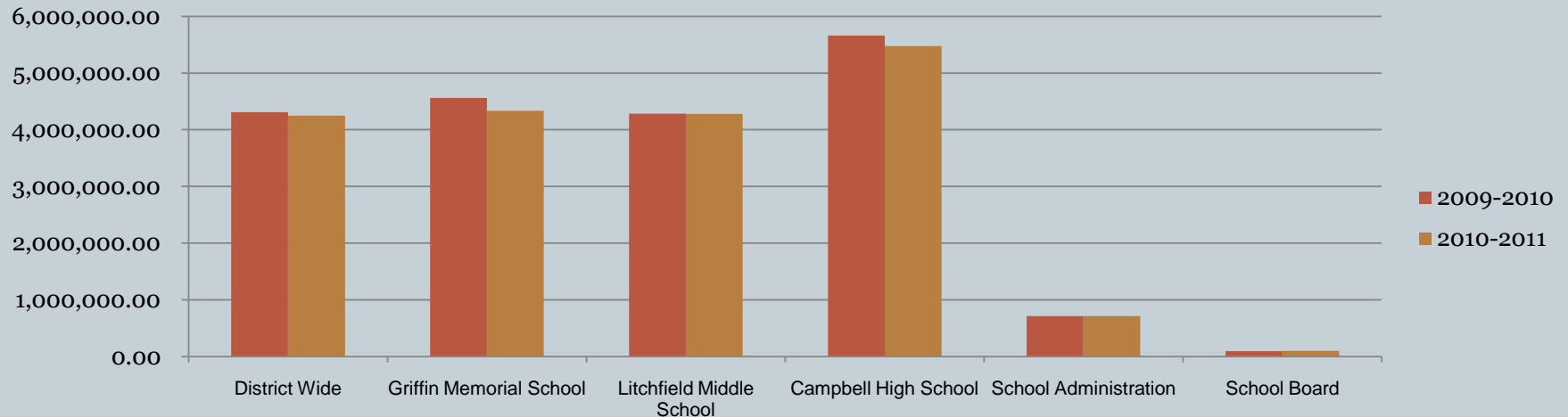


- Additional salary & benefits items are proposed in a separate warrant article.
- Non-Bargaining Unit employees budgeted at 3% step increase, if eligible; administrators and facility managers budgeted at 1% step increase, if eligible.
- Health Insurance costs increase of 20%
- NH Retirement rate increase was 7.1%
- Dental Insurance rate increase was 5.5%
- Special Education Tuition increased by \$224k due to anticipated Out-Of-District placements.
- Special Education Transportation increased by \$10k due to anticipated Out-Of-District placement.

School Budget Summary By Location



Account Title	2009-2010 APPROVED BUDGET	2010-2011 BUDGET COMMITTEE RECOMMENDED	BUDGET INCREASE / (DECREASE) AMOUNT	BUDGET INCREASE / (DECREASE) PERCENTAGE
District Wide	4,310,292.02	4,248,007.90	(62,284.12)	-1.45%
Griffin Memorial School	4,559,892.65	4,335,833.74	(224,058.91)	-4.91%
Litchfield Middle School	4,283,916.01	4,280,951.72	(2,964.29)	-0.07%
Campbell High School	5,659,311.18	5,477,857.95	(181,453.23)	-3.21%
School Administration	713,836.82	714,058.55	221.73	0.03%
School Board	93,233.32	100,033.46	6,800.14	7.29%
TOTAL	19,620,482.00	19,156,743.32	(463,738.68)	-2.36%



Note: These totals exclude Food Service and Grant Funds

District Wide Notables



- 6th Period Classes at CHS reduced by \$13,492
- Misc. SPED expenses reduced by \$40,533
- SPED Handicapped Tuition increased by \$224k
- SPED Transportation costs increased by \$10k
- Dir. Of Curriculum Development cut to part time resulting in a reduction of \$34k
- Reduced Interest cost for CHS Bond of \$42k

School Location Notables



- **Griffin Memorial School**
 - Reduced 4th Grade Teacher - \$66k
 - Reduced Part-Time SPED Teacher - \$21k
 - GMS Additional ADA Bathrooms per NH DOE & Litchfield Health Inspector at \$49k
 - Continues Building Electrical Upgrades of \$38k
 - Includes Roof Repairs of \$56k
 - Increased Health Care & Retirement Costs
 - Reduction in Fuel Oil Costs - \$36k
 - Reduction in Site Work - \$68k
 - ✦ Current year had site work for Kindergarten Portables

School Location Notables



- **Litchfield Middle School**
 - No change in staffing levels
 - Increased Health Care & Retirement costs
 - English Education textbook replacements increased \$37k
 - Minimal Technology Equipment replacement
 - Reduction in Fuel Oil costs \$24k

School Location Notables



- **Campbell High School**
 - Decreased salaries due to staff turnover
 - Increased Health Care & Retirement costs
 - Reduced one SPED Teacher
 - Reduced SPED Paraprofessional costs of \$46k
 - Floor Repairs due to water seepage of \$10k
 - Reduced Gas costs of \$13k
 - Reduced Vocational Education Transportation costs of \$32k
 - No new technology equipment and minimal replacements

School Location Notables

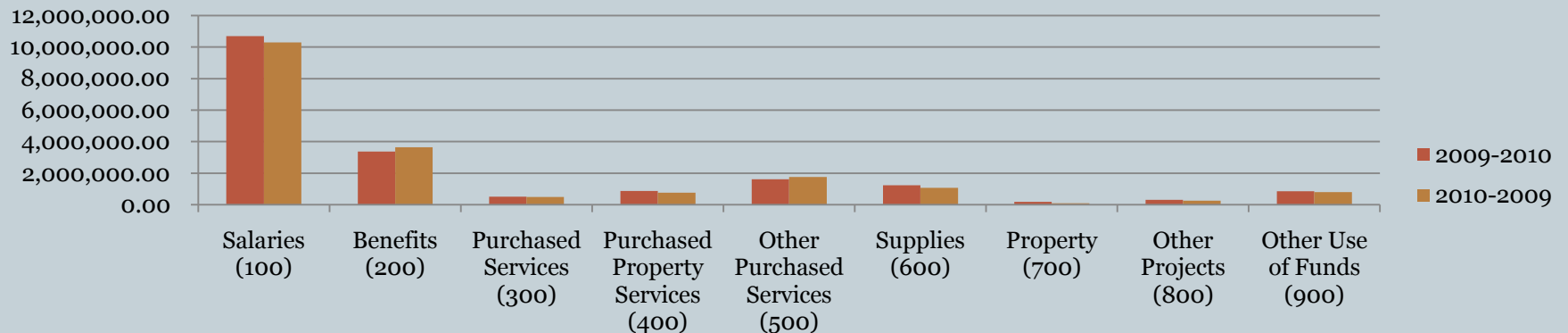


- **School Administration Unit (SAU)**
 - Reduced hours for Payroll Coordinator saving \$11k
 - Increased Health Care and Retirement costs
- **School Board**
 - Increased Legal fees by \$5k

School Budget Summary By Object



Account Title	2009-2010 APPROVED BUDGET	2010-2011 BUDGET COMMITTEE RECOMMENDED	BUDGET INCREASE / (DECREASE) AMOUNT	BUDGET INCREASE / (DECREASE) PERCENTAGE
Salaries (100)	10,685,868.20	10,288,156.47	(397,711.73)	-3.72%
Benefits (200)	3,364,500.12	3,648,888.06	284,387.94	8.45%
Purchased Services (300)	505,048.50	484,843.15	(20,205.35)	-4.00%
Purchased Property Services (400)	866,667.42	756,674.51	(109,992.91)	-12.69%
Other Purchased Services (500)	1,619,705.79	1,759,928.66	140,222.87	8.66%
Supplies (600)	1,235,802.17	1,065,181.77	(170,620.40)	-13.81%
Property (700)	183,110.74	87,781.50	(95,329.24)	-52.06%
Other Projects (800)	309,779.06	265,289.20	(44,489.86)	-14.36%
Other Use of Funds (900)	850,000.00	800,000.00	(50,000.00)	-5.88%
TOTAL	19,620,482.00	19,156,743.32	(463,738.68)	-2.36%



Note: These totals exclude Food Service and Grant Funds



Warrant Articles

**Recommended by the
School Board**

(Vote: 3-2-0)

**Recommended by the
Budget Committee**

(Vote 8-0-0)

**Tax Rate Impact
(\$0.09)**

Article 1 - Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty Million, Five Hundred Thirty-One Thousand, Eight Hundred Seventy-One dollars (\$20,531,871)? Should the article be defeated, the default budget shall be Twenty Million, Eight Hundred Sixty-Four Thousand, Two Hundred Eleven dollars (\$20,864,211), which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.



Warrant Articles

**Recommended by the
School Board**

(Vote: 4-1-0)

**Recommended by the
Budget Committee**

(Vote 7-0-0)

Tax Rate Impact

2010 - \$.1764

2011 - \$.2392

Article 2 - Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association which calls for the following increases in salaries and benefits:

2010-2011	\$171,630
2011-2012	\$232,763

and further to raise and appropriate the sum of One Hundred Seventy One Thousand Six Hundred Thirty dollars (\$171,630) for the 2010-2011 fiscal year, such sum representing the additional costs attributable to the increases in salaries and benefits over those of the appropriation at the current staffing levels paid in the prior fiscal year?

Pursuant to RSA 273-A:12, VII, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed.

Teacher Contract Overview

- Three year contract starting with the current school year (2009-2010).
- For the current school year there is no step increase or COLA increases.
- For 2010-2011, there is no COLA, 65% of the teachers will get step increases of between 3% and 4%, and 35% of the teachers at the top of their salary table will receive a one time payment of \$950 (about 1.5%).
- For 2011-2012, the salary table is increased by a 1% COLA, where 62% of the teachers also get step increase of between 3% and 4%, and 38% of the teachers at the top of their salary table also receive a one time payment of \$600 (about 1%). This payment is not in addition to the \$950 they may have received the previous year.
- The Evergreen law will take effect. If a new contract is not reached for 2012-2013 school year, the salary tables will remain in effect. Salaries for teachers at the top of their salary table will be frozen, but teachers not at the top will continue to receive their step increases. This is a change from the current process.
- The health care plans have been changed to a new pharmaceutical plan (\$10/\$20/\$45), which will result in a savings to the district of \$58,000. This savings is slightly offset by a \$5,000 prescription reimbursement account to be administered by the Litchfield Education Association union.
- Language has been added to protect the District from new 125% penalty on future retirement severance packages. This language has the potential to save up to \$56,000 in a future year.



Warrant Articles

**Recommended by the
School Board**

(Vote: 4-1-0)

**Not Recommended by
the Budget Committee**

(Vote 1-7-0)

**Tax Rate Impact
\$0.051**

Article 3 - Shall the Litchfield School District vote to raise and appropriate up to Fifty Thousand dollars (\$50,000) to the Capital Reserve Fund for educating educationally disabled children established in 2004 and authorize the use of that amount from June 30 unreserved fund balance (surplus) available for transfer on July 1 of this year.

Capital Reserve Fund Overview:

- Reserve Fund currently has \$100,000 and has not been touched since it was established.
- If approved, \$50,000 will not be available to reduce the tax rate, because it will effectively become an appropriation.

Revenue Expectations



Title	2009-2010	2010-2011	Delta
Tuition	\$15,000	\$15,000	\$0
Transportation Fees	\$6,000	\$6,000	\$0
Earnings on Investments	\$10,000	\$15,300	\$5,300
Food Service Sales	\$539,354	\$503,028	(\$36,326)
Student Activities	\$44,190	\$69,000	\$24,810
Community Services	\$17,025	\$19,962	\$2,937
Other Local Services	\$4,500	\$7,000	\$2,500
School Building Aid	\$270,050	\$260,787	(\$9,263)
Kindergarten Aid	\$317,334	\$209,411	(\$107,923)
Catastrophic Aid	\$129,243	\$120,000	(\$9,243)
Vocational Aid	\$2,000	\$2,000	\$0
Child Nutrition	\$4,800	\$6,640	\$1,840
State Education Tax/Grant	\$6,125,163	\$6,147,683	\$22,520
State Aid	\$1,830,345	\$1,807,825	(\$22,520)
Federal Program Grants	\$245,000	\$480,000	\$235,000
Child Nutrition	\$78,000	\$95,160	\$17,160
Disabilities Programs	\$290,000	\$290,000	\$0
Medicaid Distribution	\$60,000	\$60,000	\$0
			\$0
Fund Balance Transfer To Reduce Taxes	\$572,557	\$200,000	(\$372,557)
Total Revenues & Credits	\$10,560,561	\$10,314,796	(\$245,765)

Tax Rate Impact

2009

Example #1:

Tax Rate for 2009	\$10.59
Home Value	\$150,000.00

Tax In Dollars	<u><u>\$1,588.50</u></u>
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Example #2:

Tax Rate for 2009	\$10.59
Home Value	\$300,000.00

Tax In Dollars	<u><u>\$3,177.00</u></u>
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2010

Example #1:

Tax Rate Estimated for 2010	\$10.67
Home Value	\$150,000.00

Tax In Dollars	<u><u>\$1,601.17</u></u>
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Example #2:

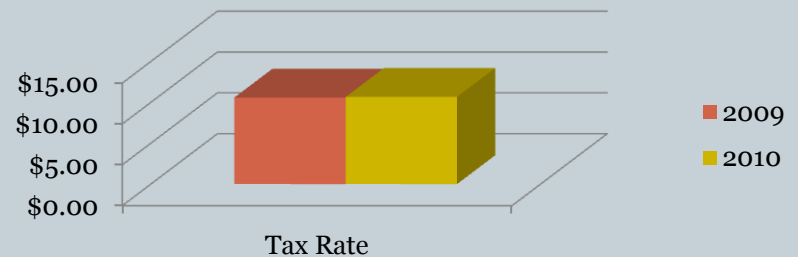
Tax Rate Estimated for 2010	\$10.67
Home Value	\$300,000.00

Tax In Dollars	<u><u>\$3,202.33</u></u>
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2010 Estimated School Tax Rate

\$10.67



Combined Tax Rate Impact \$0.35

2009

Example #1:

Tax Rate for 2009	\$15.72
Home Value	\$150,000.00

Tax In Dollars	<u><u>\$2,358.00</u></u>
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Example #2:

Tax Rate for 2009	\$15.72
Home Value	\$300,000.00

Tax In Dollars	<u><u>\$4,716.00</u></u>
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2010

Example #1:

Tax Rate Estimated for 2010	\$16.07
Home Value	\$150,000.00

Tax In Dollars	<u><u>\$2,410.50</u></u>
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Example #2:

Tax Rate Estimated for 2010	\$16.07
Home Value	\$300,000.00

Tax In Dollars	<u><u>\$4,821.00</u></u>
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2009

Town	\$2.28
School	\$10.59
State	\$1.95
County	<u>\$0.90</u>
	\$15.72

2010

Town	\$2.59
School	\$10.67
State	\$1.91
County	<u>\$0.90</u>
	\$16.07

